



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

DEC 20 2010

Re: **Delmar Apartments, 319 West Cheltenham Avenue, Philadelphia, Pennsylvania**
Project Number: **24560**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and your associates,

for meeting with me in Washington on December 9, 2010, and for providing a detailed account of the project.

Built in 1902, the building currently known as the Delmar Apartments was the first large-scale apartment complex outside Philadelphia's central core. In recognition of its significance in community planning, it was listed individually in the National Register of Historic Places on November 14, 1982. The proposed rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to 1) the planned removal of historic interior fabric and finishes, including all the extant historic plaster, 2) the proposed conversion of a portion of the porch to interior space, and 3) the lack of sufficient information on the replacement windows to determine whether this item of work would meet the Standards.

After careful review of the complete record for this project, as modified in the proposals submitted for my consideration, with regard to the first two items cited by TPS, I have determined that the rehabilitation of the Delmar Apartments is consistent with the historic character of the property and the historic district in which it is located, and thus meets the Secretary of the Interior's Standards for Rehabilitation. However, the third issue—the lack of information on the proposed replacement windows—remains to be resolved. Therefore, the decision issued on August 18, 2010, by TPS is hereby affirmed until, as TPS stated in its letter of August 18, 2010, "a determination that the replacement windows match the appearance, size, design, proportions, and profiles of the existing windows . . . can be made based on comparable detailed drawings of the existing and replacement windows."

I agree with TPS that the removal of so much extant physical fabric from the interior of a historic building is ordinarily sufficient grounds for determining that a rehabilitation project fails to meet the Secretary of the Interior's Standards for Rehabilitation. Despite changes made in a prior rehabilitation, undertaken circa 1985, the Delmar appeared to retain its interior fabric and finishes

largely intact. On the basis of the information submitted with the application, the proposed wholesale removal of this material would ordinarily cause a project not to meet Standards 2 and 6. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 6 states: "*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*"

However, the information presented at our meeting details the extensive structural deterioration referenced in the application. The structure was constructed with perimeter masonry bearing walls on shallow rubble foundations with interior wood framing, heavy timber in the basement and half of the first floor, and with wood joists spanning from the exterior masonry walls to bearing stud walls on either side of the central corridors on the floors above. Apparently constructed on fill consisting of "ash and brickbat" debris six to twelve feet deep, with loose soil four to fifteen feet under that, the building has experienced considerable active movement in recent years. As a result, differential settlement of the floors ranged from two to eleven inches, joists had become unseated from the masonry wall, studs had separated from top and bottom sill plates, and some beams had rotated as much as 40 degrees from vertical. A variety of structural defects, including warping, deflection, and racking are readily apparent in photographs of revealed structural elements, with windows and doors which fail to close due to racking, and severely distorted masonry openings on the exterior. The totality of the evidence presented confirms

's statement at the appeal meeting that the building is "actively collapsing." I concur with the conclusion that the structural deterioration is so severe that the building has in fact lost its integrity on the interior, and that its inherent historic character at this point exists principally in its exterior form and materials. Consequently, I have determined that saving the building requires the extreme intervention proposed. Accordingly, the loss of historic fabric and finishes on the interior has not entered into my decision. With regard to the porch, I agree with TPS that the initial proposal to convert portions of the porch into permanent apartments would have caused the project not to meet Standard 2 (cited above). However, at our meeting, you presented a revised proposal, shown on drawings SK-2.3 and SK-2.4, that would replace the existing and non-historic enclosure with floor-to-ceiling glass panels set behind the columns in a small portion of the porch. This revision suitably remedies the objection to certification set forth in the TPS decision. Accordingly, the proposed changes to the porch have not entered into my decision.

With regard to the proposal to replace the existing but deteriorated windows, TPS could not review them for conformance to the Standards because final details were not submitted with the application. Since this information was not provided in the material presented for my consideration, my decision to affirm the TPS denial is based solely on this matter. To secure approval that the proposed replacement windows comply with the Standards (specifically Standard 6, cited above), please submit detailed information on the replacement windows to TPS, Attention with a copy to the Pennsylvania SHPO. I will review the submitted information as soon as is practicable. As always, it is advisable to secure approval before proceeding with this element of project work.

Please remember that the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 18, 2010, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a long, sweeping horizontal line extending to the right.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-PA
IRS